

		FOR OFF USE				

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**2005**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES**  
**FINANCIAL AND STATISTICAL REPORT FOR**  
**LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2005)**

IMPORTANT NOTICE  
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION  
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY  
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE  
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE  
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL  
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM  
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<b>I. IDPH Facility ID Number:</b> <u>0011551</u>		<b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b>	
<b>Facility Name:</b> <u>Medina Nursing Center</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/05</u> to <u>12/31/05</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.	
<b>Address:</b> <u>402 South Center St, PO Box 538</u> <u>Durand</u> <u>61024</u> Number City Zip Code		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
<b>County:</b> <u>Winnebago</u>		(Signed) _____ (Date) _____	
<b>Telephone Number:</b> <u>(815) 248-2151</u> <b>Fax #</b> <u>(815) 248-2771</u>		(Type or Print Name) <u>Holgeir Oksnevad</u>	
<b>IDPA ID Number:</b> <u>366125769001</u>		(Title) <u>Administrator</u>	
<b>Date of Initial License for Current Owners:</b> <u>05/18/65</u>		(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____	
<b>Type of Ownership:</b>		(Print Name and Title) _____	
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust <b>IRS Exemption Code</b> _____		(Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLI</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u>	
<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____		(Telephone) <u>(312) 384-6000</u> <b>Fax #</b> <u>(312) 634-5518</u>	
<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____		<b>MAIL TO: BUREAU OF HEALTH FINANCE</b> <b>ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES</b> <b>201 S. Grand Avenue East</b> <b>Springfield, IL 62763-0001</b> <b>Phone # (217) 782-1630</b>	
<b>In the event there are further questions about this report, please contact:</b> <b>Name:</b> <u>Charles J. Fischer</u> <b>Telephone Number:</b> <u>(312) 634-4580</u> <b>Please send copies of desk review and audit adjustments to address on this page</b>			

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

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Facility Name & ID Number Medina Nursing Center# 0011551 Report Period Beginning: 01/01/05 Ending: 12/31/05

## III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>89</u>	Skilled (SNF)	<u>89</u>	<u>32,485</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>89</u>	TOTALS	<u>89</u>	<u>32,485</u>	7

## B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>726</u>	<u>671</u>	<u>2,742</u>	<u>4,139</u>	8
9	SNF/PED					9
10	ICF	<u>14,691</u>	<u>8,838</u>		<u>23,529</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>15,417</u>	<u>9,509</u>	<u>2,742</u>	<u>27,668</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 85.17%

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been  
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location

Date started 1965

J. Was the facility purchased or leased after January 1, 1978?

YES ☐

Date \_\_\_\_\_

NO ☒

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 89 and days of care provided 2,742Medicare Intermediary Mutual of Omaha

## IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED  
CASH\* ☐ CASH\* ☐Is your fiscal year identical to your tax year YES ☒ NO ☐Tax Year: 12/31/05 Fiscal Year: 12/31/05

\* All facilities other than governmental must report on the accrual basis

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 3

Facility Name &amp; ID Number Medina Nursing Center

# 0011551

Report Period Beginning: 01/01/05

Ending: 12/31/05

## V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	215,326	20,255	7,426	243,007		243,007		243,007		1
2	Food Purchase		179,183		179,183		179,183	(12,820)	166,363		2
3	Housekeeping	79,088	28,250		107,338		107,338		107,338		3
4	Laundry	65,880	18,360		84,240		84,240		84,240		4
5	Heat and Other Utilities			65,216	65,216		65,216		65,216		5
6	Maintenance	45,128	24,567	35,879	105,574		105,574		105,574		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	405,422	270,615	108,521	784,558		784,558	(12,820)	771,738		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			6,000	6,000		6,000		6,000		9
10	Nursing and Medical Records	959,703	97,204	179,926	1,236,833		1,236,833		1,236,833		10
10a	Therapy		3,831	294,423	298,254		298,254		298,254		10a
11	Activities	49,844	3,380	12,050	65,274		65,274		65,274		11
12	Social Services	63,972		4,485	68,457		68,457		68,457		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	1,073,519	104,415	496,884	1,674,818		1,674,818		1,674,818		16
	<b>C. General Administration</b>										
17	Administrative	152,291			152,291		152,291		152,291		17
18	Directors Fees										18
19	Professional Services			88,273	88,273		88,273	(298)	87,975		19
20	Dues, Fees, Subscriptions & Promotion			18,157	18,157		18,157		18,157		20
21	Clerical & General Office Expense	68,156	27,453	8,539	104,148		104,148	(163)	103,985		21
22	Employee Benefits & Payroll Taxes			337,650	337,650		337,650	(5,034)	332,616		22
23	Inservice Training & Education			1,305	1,305		1,305		1,305		23
24	Travel and Seminars			10,964	10,964		10,964	(4,515)	6,449		24
25	Other Admin. Staff Transportation			8,097	8,097		8,097		8,097		25
26	Insurance-Prop.Liab.Malpractice			26,747	26,747		26,747		26,747		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	220,447	27,453	499,732	747,632		747,632	(10,010)	737,622		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	1,699,388	402,483	1,105,137	3,207,008		3,207,008	(22,830)	3,184,178		29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name &amp; ID Number Medina Nursing Center

#0011551

Report Period Beginning:

01/01/05

Ending:

12/31/05

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			77,649	77,649		77,649	18,148	95,797			30
31	Amortization of Pre-Op. & Org											31
32	Interest			2,196	2,196		2,196	(2,196)				32
33	Real Estate Taxes			43,267	43,267		43,267		43,267			33
34	Rent-Facility & Grounds			36,000	36,000		36,000	(36,000)				34
35	Rent-Equipment & Vehicle											35
36	Other (specify): <sup>a</sup>											36
37	<b>TOTAL Ownership</b>			159,112	159,112		159,112	(20,048)	139,064			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation			1,801	1,801		1,801		1,801			38
39	Ancillary Service Center:		91,785	35	91,820		91,820		91,820			39
40	Barber and Beauty Shops	11,178	598		11,776		11,776		11,776			40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			49,342	49,342		49,342		49,342			42
43	Other (specify): <sup>a</sup> Nonallowable Cost			55,878	55,878		55,878	(55,878)				43
44	<b>TOTAL Special Cost Centers</b>	11,178	92,383	107,056	210,617		210,617	(55,878)	154,739			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,710,566	494,866	1,371,305	3,576,737		3,576,737	(98,756)	3,477,981			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

\*\*See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

**VI. ADJUSTMENT DETAIL** A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7  
 In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	1	2	3	
NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1 Day Care	\$		\$	1
2 Other Care for Outpatients				2
3 Governmental Sponsored Special Program				3
4 Non-Patient Meals	(12,820)	2		4
5 Telephone, TV & Radio in Resident Room				5
6 Rented Facility Space				6
7 Sale of Supplies to Non-Patient				7
8 Laundry for Non-Patients				8
9 Non-Straightline Depreciation	4,432	30		9
10 Interest and Other Investment Income	(2,196)	32		10
11 Discounts, Allowances, Rebates & Refund				11
12 Non-Working Officer's or Owner's Salary				12
13 Sales Tax				13
14 Non-Care Related Interest				14
15 Non-Care Related Owner's Transaction				15
16 Personal Expenses (Including Transportation				16
17 Non-Care Related Fees				17
18 Fines and Penalties				18
19 Entertainment				19
20 Contributions	(16,162)	43		20
21 Owner or Key-Man Insurance				21
22 Special Legal Fees & Legal Retainer				22
23 Malpractice Insurance for Individual				23
24 Bad Debt				24
25 Fund Raising, Advertising and Promotiona	(20,985)	43		25
26 Income Taxes and Illinois Personal				26
Property Replacement Tax	(2,000)	43		26
27 CNA Training for Non-Employee				27
28 Yellow Page Advertising				28
29 Other-Attach Schedule See Schedule 5A	(26,741)			29
30 SUBTOTAL (A): (Sum of lines 1-29)	\$ (76,472)		\$	30

OHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

	1	2	
	Amount	Reference	
31 Non-Paid Workers-Attach Schedule	\$		31
32 Donated Goods-Attach Schedule			32
33 Amortization of Organization & Pre-Operating Expense			33
34 Adjustments for Related Organization Costs (Schedule VII)	(22,284)		34
35 Other- Attach Schedule			35
36 SUBTOTAL (B): (sum of lines 31-35)	\$ (22,284)		36
(sum of SUBTOTALS			
37 TOTAL ADJUSTMENTS (A) and (B) )	\$ (98,756)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

	1	2	3	4	
	Yes	No	Amount	Reference	
38 Medically Necessary Transport		x	\$		38
39					39
40 Gift and Coffee Shop		x			40
41 Barber and Beauty Shops		x			41
42 Laboratory and Radiology		x			42
43 Prescription Drugs		x			43
44 Exceptional Care Program		x			44
45 Other-Attach Schedule		x			45
46 Other-Attach Schedule		x			46
47 TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

**Medina Nursing Center**

**Provider #: 0011551**

**01/01/05 to 12/31/05**

**Schedule 5A**

**VI. Adjustment Detail**

**Line 29 - Other Non-Allowable Expenses**

<b>Non-allowable expenses</b>	<b>Amount</b>	<b>Reference</b>
To Disallow Vending Machine Supply	(\$7,352)	43
To Disallow Laboratory Expense	(\$7,043)	43
To Disallow Radiology Expense	(\$1,704)	43
To Disallow Insurance	(\$632)	43
To Disallow Travel & Seminar Expense	(\$4,515)	24
To offset Uniform Sales	(\$5,034)	22
To offset Miscellaneous Income	(\$163)	21
To Disallow 2004 Legal Fees	(\$298)	19
	<u>(\$26,741)</u>	

**SEE ACCOUNTANTS' COMPILATION REPORT**

Medina Nursing Center

ID# 0011551

Report Period Beginning: 01/01/05

Ending: 12/31/05

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
1		\$	1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	0	49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Medina Nursing Center

# 0011551

Report Period Beginning:

01/01/05

Ending:

12/31/05

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(12,820)	0	0	0	0	0	0	0	0	0	0	(12,820)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(12,820)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(12,820)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(12,820)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(12,820)</b>	<b>29</b>



## Summary B

12/31/05

[illegible]

Facility Name & ID Number Medina Nursing Center # 0011551 Report Period Beginning: 01/01/05 Ending: 12/31/05

## VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Holgeir J. Oksnevad	100			Medina Manor Building, Inc.	Durand	Lessor
				Owner Johs Oksnevad is the father of Holgeir Oksnevad		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$			\$		1
2	V	30	Depreciation		Medina Manor Building, Inc.		13,716	13,716	2
3	V	34	Rent	36,000	Medina Manor Building, Inc.			(36,000)	3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 36,000			\$ 13,716	\$ * (22,284)	14

\* Total must agree with the amount recorded on line 34 of Schedule V1

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Medina Nursing Center # 0011551 Report Period Beginning: 01/01/05 Ending: 12/31/05

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Holgeir Oksnevad	President	Administrator	100.00	None	50+	100.00	Salary	\$ 152,291	L17, C1	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 152,291		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Medina Nursing Center# 0011551 Report Period Beginning: 01/01/05 Ending: 12/31/05

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒

Name of Related Organization \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number (\_\_\_\_\_  
 Fax Number (\_\_\_\_\_

B. Show the allocation of costs below. If necessary, please attach worksheets

1 Schedule V Line Reference	2  Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4  Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$			1
2									2
3									3
4									4
5				N/A					5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

**A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)**

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	M&I Dealer Finance		X	Vehicle Loan	\$920.60	2/22/2004	\$ 55,236	\$ 31,998	2/22/09	0.0399	\$ 1,484	1	
2	State Bank of Davis		X	Vehicle Loan	\$784.02	10/20/05	40,070	38,359	10/20/10	0.0650	642	2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related				\$1,704.62		\$ 95,306	\$ 70,357			\$ 2,126	9	
	B. Non-Facility Related*												
10									Miscellaneous Interest		70	10	
11									Offset Interest Income		(2,196)	11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			(2,126)	14	
15	TOTALS (line 9+line14)						\$ 95,306	\$ 70,357			\$	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.     \$ None     Line # N/A

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7  
(See instructions.)     SEE ACCOUNTANTS' COMPILATION REPORT

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

Facility Name & ID Number **Medina Nursing Center**# **0011551** Report Period Beginning: **01/01/05** Ending: **12/31/05****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

1. Real Estate Tax accrual used on 2004 report.		<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and t must accompany the cost report	\$	<b>40,000</b>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		2004	\$	<b>41,267</b>	2
3. Under or (over) accrual (line 2 minus line 1).			\$	<b>1,267</b>	3
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	<b>42,000</b>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>			\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru			\$	<b>43,267</b>	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2000	<b>35,002</b>	8	
		2001	<b>36,424</b>	9	
		2002	<b>37,512</b>	10	
		2003	<b>38,678</b>	11	
		2004	<b>41,267</b>	12	
<b>2005 Estimated Tax</b>		<b>41,267</b>			
<b>Estimated Tax Increase</b>		<b>1.03</b>			
<b>Total</b>		<b>42,505</b>			
<b>Use</b>		<b>42,000</b>			

<b>FOR OHF USE ONLY</b>	
13	FROM R. E. TAX STATEMENT FOR 2004 \$ 13
14	PLUS APPEAL COST FROM LINE 5 \$ 14
15	LESS REFUND FROM LINE 6 \$ 15
16	AMOUNT TO USE FOR RATE CALCULATION\$ 16

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed**

SEE ACCOUNTANTS' COMPILATION REPORT

**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates    **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

**2004 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME    Medina Nursing Center    COUNTY    Winnebago

FACILITY IDPH LICENSE NUMBER    0011551

CONTACT PERSON REGARDING THIS REPORT    Charles J. Fischer

TELEPHONE    (312) 634-4580    FAX #:    (312) 634-5518

**A.    Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1.    05-15-251-001	Medina Manor Building	\$       860.16	\$       860.16
2.    05-15-251-002	Medina Manor Building	\$    39,527.66	\$    39,527.66
3.    05-15-251-003	Medina Manor Building	\$       879.02	\$       879.02
4.    _____	_____	\$ _____	\$ _____
5.    _____	_____	\$ _____	\$ _____
6.    _____	_____	\$ _____	\$ _____
7.    _____	_____	\$ _____	\$ _____
8.    _____	_____	\$ _____	\$ _____
9.    _____	_____	\$ _____	\$ _____
10.   _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$    41,266.84	\$    41,266.84

**B.    Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?    \_\_\_\_\_ YES      X   NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home.  
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

**C.    Tax Bills**

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Medina Nursing Center

# 0011551

Report Period Beginning:

01/01/05

Ending:

12/31/05

## X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 24,000 B. General Construction Type: Exterior Brick Frame Masonry, Fire Resistant Number of Stories 2C. Does the Operating Entity? ☐ (a) Own the Facility ☒ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☐ (a) Own the Equipment ☒ (b) Rent equipment from a Related Organization ☐ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

Medina Manor ApartmentsRetirement Apartments22 units20,000 Sq. ftF. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO  
If so, please complete the following:1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized N/A  
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

## XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Resident Care</u>	<u>7 acres</u>	<u>1965</u>	<u>\$ 3,048</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>			<b>\$ 3,048</b>	<b>3</b>

SEE ACCOUNTANTS' COMPILATION REPORT



## STATE OF ILLINOIS

Page 12

Facility Name &amp; ID Number Medina Nursing Center

# 0011551

Report Period Beginning:

01/01/05

Ending:

12/31/05

## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	64	1965	1965	\$ 488,644		30			\$ 488,644
5	25	1980	1980	158,173		30	5,272	5,272	137,233
6									
7									
8									
Improvement Type**									
9	Building Improvements	1968	675			15			675
10	Building Improvements	1974	861			10			861
11	Building Improvements	1975	1,547			10			1,547
12	Building Improvements	1976	345			9			345
13	Building Improvements	1977	12,614			21			12,614
14	Building Improvements	1977	2,793			8			2,793
15	Building Improvements	1979	2,620			7			2,620
16	Building Improvements	1980	24,465			20			24,465
17	Building Improvements	1980	2,137			7			2,137
18	Building Improvements	1981	20,211			15			20,211
19	Building Improvements	1982	2,305			20			2,305
20	Building Improvements	1983	705			5			705
21	Building Improvements	1985	980			10			980
22	Building Improvements	1985	3,091	52		20	72	20	3,091
23	Building Improvements	1986	17,543			10			17,543
24	Building Improvements	1987	56,373			20	2,819	2,819	52,142
25	Building Improvements	1988	14,212	950		20	711	(239)	12,435
26	Building Improvements	1989	30,063	2,004		20	1,503	(501)	24,801
27	Building Improvements	1990	1,601	107		20	80	(27)	1,244
28	Building Improvements	1991	51,619	3,441		20	2,581	(860)	37,424
29	Building Improvements	1991	11,626			20	581	581	7,846
30	Building Improvements	1992	39,070	2,605		20	1,954	(651)	24,423
31	Building Improvements	1992	3,295	203		20	165	(38)	2,225
32	Building Improvements	1992	19,372			20	969	969	13,079
33	Building Improvements	1992	23,809	2,362		20	1,190	(1,172)	16,065
34									
35									
36									

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Building Improvements	1993	\$ 37,059	\$ 2,471	20	\$ 1,853	\$ (618)	\$ 23,165	37
38	Building Improvements	1993	100,000		20	5,000	5,000	61,669	38
39	Building Improvements	1994	53,900	3,216	20	2,695	(521)	30,994	39
40	Building Improvements	1994	15,610		10			15,610	40
41	Building Improvements	1995	47,826	3,188	15	3,188		33,475	41
42	Building Improvements	1995	36,144	2,410	15	2,410		25,304	42
43	Outdoor Signs	1996	2,149	143	15	143		1,359	43
44	Backflow Preventors	1996	3,679	245	15	245		2,328	44
45	Garbage Disposal	1996	761	51	15	51		484	45
46	Custom Therapy Cabinets	1997	2,532	169	15	169		1,436	46
47	Door	1997	1,996	133	15	133		1,131	47
48	Sign	1997	666	44	15	44		375	48
49	Air Conditioner	1997	3,500	233	15	233		1,981	49
50	Lights	1997	621	41	15	41		349	50
51	Driveway	1997	2,875	192	15	192		1,632	51
52	Fire Alarm	1997	1,246	83	15	83		706	52
53	Plumbing	1997	5,122	341	15	341		2,899	53
54	Telephone System	1997	1,152	77	15	77		630	54
55	Permanent Outdoor Receptacles	1997	585	39	15	39		332	55
56	Office Remodeling	1998	2,454	164	15	164		1,230	56
57	Exterior Doors	1998	7,652	510	15	510		3,825	57
58	Windows	1998	15,536	1,036	15	1,036		7,770	58
59	Roof Repair	1998	2,317	154	15	154		1,155	59
60	Water and Sewer Improvements	1998	3,165	211	15	211		1,581	60
61	Fire Alarm	1998	1,157	77	15	77		578	61
62	Telephone System	1998	1,467	98	15	98		733	62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,341,920	\$ 27,050		\$ 37,084	\$ 10,034	\$ 1,133,184	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 1,341,920	\$ 27,050		\$ 37,084	\$ 10,034	\$ 1,133,184	1
2	Blinds	1999	3,689	246	15	246		1,597	2
3	Window Replacement	1999	5,145	305	15	343	38	2,230	3
4	Rewire & Replumb Laundry Room	1999	7,824	481	15	521	40	3,387	4
5	Floor Tile	1999	1,049	70	15	70		455	5
6	Air Conditioning	1999	1,895	126	15	126		819	6
7	Boiler	1999	535	35	15	35		228	7
8	Sidewalk	2000	1,386	92	15	92		506	8
9	Kickplates	2000	608	40	15	40		220	9
10	Landscaping Brick	2000	1,139	76	15	76		418	10
11	Blacktop Parking Lot	2001	15,000	1,000	15	1,000		4,500	11
12	Dumpster Gate Frames	2001	1,650	110	15	110		495	12
13	Dumpster Concrete Platform	2001	3,700	247	15	247		1,111	13
14	Stone Wall	2001	1,665	111	15	111		499	14
15	Video Surveillance	2002	14,865	991	15	991		3,469	15
16	Wrought Iron Fence	2002	5,105	340	15	340		1,190	16
17	Nurses Call System	2002	12,726	848	15	848		2,968	17
18	Custom Doors	2002	9,427	628	15	628		2,198	18
19	Windows Framing	2003	11,656	777	15	777		1,943	19
20	Roof	2003	7,470	498	15	498		1,245	20
21	Alarm Installator	2003	12,730	849	15	849		2,122	21
22	Cabinets	2004	504	34	15	34		51	22
23	Surveillance Camera	2004	578	38	15	38		57	23
24	Time Clock	2004	10,000	666	15	666		999	24
25	Latches	2004	8,923	594	15	594		891	25
26	Exhaust Hood	2004	4,290	286	15	286		429	26
27	Bath Call Light	2004	1,229	82	15	82		123	27
28	Ventilator	2004	1,038	70	15	70		105	28
29	Driveway	2004	4,000	266	15	266		399	29
30	Sidewalk & Driveway	2005	5,209	173	15	173		173	30
31	Wiring & Outlets	2005	8,903	296	15	296		296	31
32	Windows	2005	1,911	64	15	64		64	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,507,769	\$ 37,489		\$ 47,601	\$ 10,112	\$ 1,168,371	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 1,507,769	\$ 37,489		\$ 47,601	\$ 10,112	\$ 1,168,371	1
2	Flag Poles	2005	4,362	145	15	145		145	2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,512,131	\$ 37,634		\$ 47,746	\$ 10,112	\$ 1,168,516	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 226,455	\$ 14,610	\$ 22,646	\$ 8,036	10 years	\$ 144,134	71
72	Current Year Purchases	57,718	3,665	3,665		5-10 years	3,665	72
73	Fully Depreciated Assets	63,829					63,829	73
74								74
75	TOTALS	\$ 348,002	\$ 18,275	\$ 26,311	\$ 8,036		\$ 211,628	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Activity Bus	1975 Ford Bus	1985	\$ 9,409	\$	\$	\$	3	\$ 9,409	76
77	Resident Van	1991 Chevy Lumina	1991	18,008				3	18,008	77
78	Activity Bus	1998 Ford Bus	1998	49,705				5	49,705	78
79	From Schedule 13A			153,518	21,740	21,740		5	37,257	79
80	TOTALS			\$ 230,640	\$ 21,740	\$ 21,740	\$		\$ 114,379	80

E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 2,093,821	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 77,649	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 95,797	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 18,148	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,494,523	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progres

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column f

SEE ACCOUNTANTS' COMPILATION REPORT

**Medina Nursing Center****Provider #: 0011551****01/01/05 to 12/31/05****Schedule 13A****XI. Ownership Costs****Line 79 - Vehicle Depreciation**

<b>Use</b>	<b>Model, Make &amp; Year</b>	<b>Year Acquired</b>	<b>Cost</b>	<b>Current Book Depreciation</b>	<b>Straight Line Depreciation</b>	<b>Adjustments</b>	<b>Life in Years</b>	<b>Accumulated Depreciation</b>
Administrative	2002 Jeep Liberty	2002	30,000	4,286	4,286	0	5	15,858
Maintenance	2004 F250 Ford Pickup	2004	51,020	10,204	10,204	0	5	14,149
Maintenance	2005 Ford Freestar	2005	8,436	844	844	0	5	844
Administrative	2006 Mercedes	2005	64,062	6,406	6,406	0	5	6,406
TOTAL			\$153,518	\$21,740	\$21,740	\$0		\$37,257

**SEE ACCOUNTANTS' COMPILATION REPORT**

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A  
 2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
 If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions				<u>N/A</u>			4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.  
 This amount was calculated by dividing the total amount to be amortized  
 by the length of the lease N/A N/A

9. Option to Buy: ☐ YES ☐ NO Terms: N/A \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO  
 16. Rental Amount for movable equipment: \$ N/A Description: N/A

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:  
 Beginning                       
 Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	<u>12/2006</u>	\$ <u>                    </u>
13.	<u>12/2007</u>	\$ <u>                    </u>
14.	<u>12/2008</u>	\$ <u>                    </u>

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA <input type="text"/></p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA <input type="text"/></p>
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wage (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit.  
(b) Include wages paid during the clinical portion of training. Do not include fringe benefit.  
(c) For in-house training programs only. Do not include fringe benefit.  
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities:

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.  
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.  
SEE ACCOUNTANTS' COMPILATION REPORT



XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
					1	Licensed Occupational Therapist	L10A, C3	hrs	\$	3,791
2	Licensed Speech and Language Development Therapist	L10A, C3	hrs		1,411	42,323		1,411	42,323	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L10A, C2 & C3	hrs		2,639	134,572	3,831	2,639	138,403	4
5	Physician Care		visits							5
6	Dental Care	L39, C3	visits			35			35	6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39, C2	# of prescripts				91,785		91,785	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			\$	7,841	\$ 294,458	\$ 95,616	7,841	\$ 390,074	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 147,310	\$ 147,460	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 55,000 )	696,968	696,968	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	11,616	11,616	6
7	Other Prepaid Expenses	37,626	37,626	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 893,520	\$ 893,670	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		3,048	13
14	Buildings, at Historical Cost		646,817	14
15	Leasehold Improvements, at Historical Cost	655,198	865,314	15
16	Equipment, at Historical Cost	703,136	578,642	16
17	Accumulated Depreciation (book methods)	(878,592)	(1,494,523)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 479,742	\$ 599,298	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 1,373,262	\$ 1,492,968	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 80,041	\$ 80,041	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	14,496	14,496	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	34,119	34,119	30
31	Accrued Taxes Payable (excluding real estate taxes)	35,245	35,245	31
32	Accrued Real Estate Taxes(Sch.IX-B)	42,000	42,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	See Schedule 17A	15,368	15,368	36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 221,269	\$ 221,269	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	70,357	70,357	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ 70,357	\$ 70,357	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 291,626	\$ 291,626	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 1,081,636	\$ 1,201,342	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 1,373,262	\$ 1,492,968	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

Medina Nursing Center, Inc.  
Provider #0011551  
12/31/2005

Schedule XV.  
Balance Sheet

Schedule 17A

Line 36 - Other Current Liabilities

	<u>Operating</u>	<u>After Consolidation</u>
Accrued Legal Expenses	11,239	11,239
Miscellaneous Current Liabilities	1,034	1,034
Due to Related Party	3,095	3,095
Total	<u>\$ 15,368</u>	<u>\$ 15,368</u>

See Accountants' Compilation Report

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	<b>\$ 876,745</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Prior Period Adjustment</b>	<b>(37,000)</b>	<b>3</b>
<b>4</b>	<b>Rounding</b>	<b>(3)</b>	<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	<b>\$ 839,742</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>464,611</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>(222,717)</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	<b>\$ 241,894</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	<b>\$</b>	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	<b>\$ 1,081,636</b>	<b>24 *</b>

Operating Entity Only

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 19

Facility Name &amp; ID Number Medina Nursing Center

# 0011551

Report Period Beginning: 01/01/05

Ending: 12/31/05

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached

**Note:** This schedule should show gross revenue and expenses. Do not net revenue against expenses

1			
	Revenue	Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 3,270,717	1
2	Discounts and Allowances for all Levels	64,588	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 3,335,305	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	493,230	6
7	Oxygen	10,520	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 503,750	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	8,271	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	89,034	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	4,122	19
20	Radiology and X-Ray	722	20
21	Other Medical Services	70,515	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 172,664	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income**	3,112	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 3,112	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a	<u>See Schedule 19A</u>	26,517	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 26,517	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 4,041,348	30

2			
	Expenses	Amount	
<b>A. Operating Expenses</b>			
31	General Services	784,558	31
32	Health Care	1,674,818	32
33	General Administration	747,632	33
<b>B. Capital Expense</b>			
34	Ownership	159,112	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	161,275	35
36	Provider Participation Fee	49,342	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 3,576,737	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	464,611	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 464,611	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.  
This entity is a cash basis taxpayer.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Medina Nursing Center, Inc.  
Provider #0011551  
12/31/2005

Page 19  
Schedule XVII  
Income Statement

Schedule 19A

Line 28a - Other Revenue (specify):

	<u>Amount</u>
Vending Machine Income	9,242
Food Purchased	5,181
Loss on disposal of asset	(1,003)
Office Sales	191
Uniform Sales	5,204
Miscellaneous Sales	63
Meal Sales	<u>7,639</u>
Total	<u><u>26,517</u></u>

See Accountants' Compilation Report

Facility Name & ID Number **Medina Nursing Center**# **0011551**Report Period Beginning: **01/01/05**

Ending:

**12/31/05****XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)**

(This schedule must cover the entire reporting period.)

	1	2**	3	4	
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1 Director of Nursing	1,582	1,582	\$ 43,146	\$ 27.27	1
2 Assistant Director of Nursing					2
3 Registered Nurses	5,946	6,485	149,448	23.05	3
4 Licensed Practical Nurses	8,081	8,720	173,850	19.94	4
5 CNAs & Orderlies	54,965	57,581	533,687	9.27	5
6 CNA Trainees					6
7 Licensed Therapist					7
8 Rehab/Therapy Aides					8
9 Activity Director	1,803	1,953	20,731	10.61	9
10 Activity Assistants	3,090	3,256	29,113	8.94	10
11 Social Service Worker	3,997	4,252	63,972	15.05	11
12 Dietician					12
13 Food Service Supervisor	1,960	2,080	30,806	14.81	13
14 Head Cook					14
15 Cook Helpers/Assistants	4,914	5,206	53,981	10.37	15
16 Dishwashers	16,002	17,073	130,539	7.65	16
17 Maintenance Worker	4,338	4,491	45,128	10.05	17
18 Housekeepers	7,472	8,140	79,088	9.72	18
19 Laundry	7,894	8,350	65,880	7.89	19
20 Administrator	2,480	2,600	152,291	58.57	20
21 Assistant Administrator					21
22 Other Administrative					22
23 Office Manager					23
24 Clerical	5,195	5,490	68,156	12.41	24
25 Vocational Instruction					25
26 Academic Instruction					26
27 Medical Director					27
28 Qualified MR Prof. (QMRP)					28
29 Resident Services Coordinator					29
30 Habilitation Aides (DD Homes)					30
31 Medical Records	1,939	2,091	19,312	9.24	31
32 Other Health C: Care Plan Coordin	1,703	1,942	40,260	20.73	32
33 Other(specify) Barber & Beauty	1,022	1,106	11,178	10.11	33
34 TOTAL (lines 1 - 33)	134,383	142,398	\$ 1,710,566 *	\$ 12.01	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35 Dietary Consultant	162	\$ 7,426	L1, C3	35
36 Medical Director	Monthly	6,000	L9, C3	36
37 Medical Records Consultant				37
38 Nurse Consultant	3	140	L10, C3	38
39 Pharmacist Consultant				39
40 Physical Therapy Consultant				40
41 Occupational Therapy Consultant				41
42 Respiratory Therapy Consultant				42
43 Speech Therapy Consultant				43
44 Activity Consultant	17	1,420	L11, C3	44
45 Social Service Consultant	11	550	L12, C3	45
46 Other(specify)				46
47 Physical Rehab Consultant	8	300	L10, C3	47
48				48
49 TOTAL (lines 35 - 48)	201	\$ 15,836		49

**C. CONTRACT NURSES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50 Registered Nurses	669	\$ 24,878	L10, C3	50
51 Licensed Practical Nurses	3,944	141,396	L10, C3	51
52 Certified Nurse Assistants/Aides	480	12,297	L10, C3	52
53 TOTAL (lines 50 - 52)	5,093	\$ 178,571		53

SEE ACCOUNTANTS' COMPILATION REPORT





**Medina Nursing Center**  
**Provider #: 0011551**  
**01/01/05 to 12/31/05**

**Schedule 21A**

**XIX. SUPPORT SCHEDULE**

**C. Professional Services**

<b>Total (agree to Schedule V, line 19, column 3)</b>	<b>88,273</b>
<b>Non-Allowable Legal Fees</b>	<b>(298)</b>
<b>Total (agree to Schedule V, line 19, column 8)</b>	<b><u>87,975</u></b>

**SEE ACCOUNTANTS' COMPILATION REPORT**

**XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS** (which have been included in Sch. V, line 6, col. 3).  
 (See instructions.)

1		2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7								N/A					
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Medina Nursing Center# 0011551

Report Period Beginning:

01/01/05

Ending:

12/31/05**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report No  
If YES, give association name and amount N/A
- (3) Did the nursing home make political contributions or payments to a political organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases Yes  
What was the average life used for new equipment added during this period? 7.5 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 5,687 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 49,342  
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation

**SEE ACCOUNTANTS' COMPILATION REPORT**

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these function
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ N/A Has any meal income been offset against related costs? Yes Indicate the amount \$ 12,820
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel No  
If YES, attach a complete explanation  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 0%  
d. Have vehicle usage logs been maintained Adequate records have been maintained.  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm No  
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fee

## RECONCILIATION REPORT

11:51 AM 5/16/2006

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-98,756	equal to	-98,756	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	0	equal to	0	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	43,267	equal to	43,267	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	95,797	equal to	95,797	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	0	equal to	0	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages		equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	298,254	equal to	298,254	0	O.K.	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	95,616	equal to	95,616	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	784,558	equal to	784,558	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	1,674,818	equal to	1,674,818	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	747,632	equal to	747,632	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	159,112	equal to	159,112	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	161,275	equal to	161,275	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	49,342	equal to	49,342	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	919,443	equal to	959,703	-40,260	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	49,844	equal to	49,844	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	63,972	equal to	63,972	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	215,326	equal to	215,326	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	45,128	equal to	45,128	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	79,088	equal to	79,088	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	65,880	equal to	65,880	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	152,291	equal to	152,291	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	68,156	equal to	68,156	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	1,710,566	equal to	1,710,566	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	7,426	< or = to	7,426	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	6,000	< or = to	6,000	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	178,711	< or = to	179,926	-1,215	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	1,420	< or = to	12,050	-10,630	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	550	< or = to	4,485	-3,935	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	152,291	equal to	152,291	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other		equal to		0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	88,273	equal to	88,273	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	332,616	equal to	332,616	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	18,157	equal to	18,157	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	6,449	equal to	6,449	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	49,342	equal to	49,342	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	N/A	< or = to	-5,034	#VALUE!	#VALUE!	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	N/A	equal to	0	#VALUE!	#VALUE!	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to		0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	2,742	equal to	2,742	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-22,284	equal to	-22,284	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	70,357	equal to	70,357	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	42,000	equal to	42,000	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	3,048	equal to	3,048	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	1,512,131	equal to	1,512,131	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	578,642	equal to	578,642	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	1,494,523	equal to	1,494,523	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	1,081,636	equal to	1,081,636	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	464,611	equal to	464,611	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to		0	O.K.	Pg22 F31-J31..1	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	1,373,262	equal to	1,373,262	0	O.K.	Pg17 H41		25	1	Pg17 S41	N/A	48	1

Medina Nursing Center  
IDPA Comparative Data - Per Resident Day Cost  
Year Ending 12/31/05

Enter your HSA # in next column  
Census (Pulls from Page 2)

1

27,668

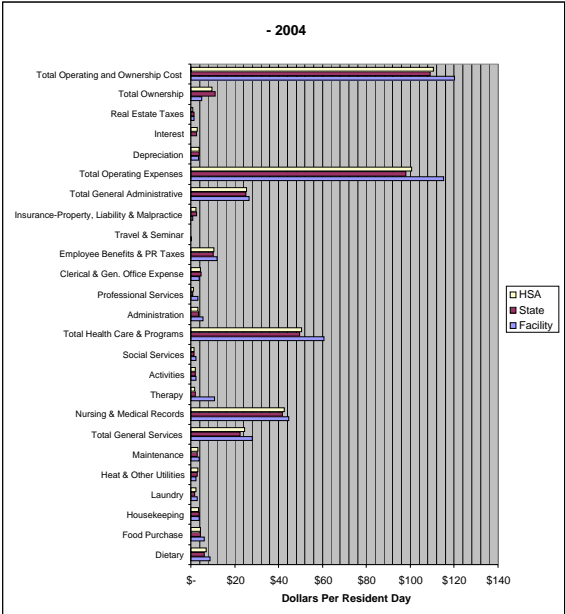
Cost Report Line	Description	Your Facility	Average Median Cost Per Day		HSA	IDPA LTC Profiles	LTC Median Per Diem Cost by HSA - 2003 Cost Reports 2003 (Run June 1, 2004)	UN-INFLATED	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
			State	HSA																			
1	Dietary	8.78	6.01	7.02																			
2	Food Purchase	6.01	4.31	4.47																			
3	Housekeeping	3.88	3.70	3.59																			
4	Laundry	3.04	1.85	2.23																			
5	Heat & Other Utilities	2.36	2.95	3.17																			
6	Maintenance	3.82	3.01	3.26																			
8	Total General Services	27.89	22.58	24.49	1	Dietary	6.01															4.13	9.81
10	Nursing & Medical Records	44.70	41.83	42.52	2	Food Purchase	4.31															3.36	6.04
10A	Therapy	10.78	2.10	1.86	3	Housekeeping	3.70															2.48	5.80
11	Activities	2.36	1.91	2.18	4	Laundry	1.85															0.91	3.14
12	Social Services	2.47	1.42	1.45	5	Heat & Other Utilities	2.95															2.05	4.25
16	Total Health Care & Programs	60.53	49.48	50.39	6	Maintenance	3.01															1.92	5.12
17	Administration	5.50	3.36	3.33	8	TOTAL GENERAL SERVICES	22.58															17.57	31.51
19	Professional Services	3.18	0.99	1.09	10	Nursing & Medical Records	41.83															27.25	64.47
21	Clerical & Gen. Office Expense	3.76	4.79	4.32	10A	Therapy	2.10															-	10.55
22	Employee Benefits & PR Taxes	12.02	10.09	10.42	11	Activities	1.91															1.06	3.45
24	Travel & Seminar	0.23	0.08	0.10	12	Social Services	1.42															0.58	3.00
26	Insurance-Property, Liability & Malpractice	0.97	2.58	2.47	16	TOTAL HEALTH CARE & PROGRAMS	49.48															32.10	77.23
28	Total General Administrative	26.66	24.94	25.31	17	Administration	3.36															1.71	7.21
29	Total Operating Expenses	115.09	98.06	100.77	19	Professional Services	0.99															0.07	3.44
30	Depreciation	3.46	3.70	3.82	21	Clerical & Gen. Office Expense	4.79															2.49	10.78
32	Interest	-	2.54	2.81	22	Employee Benefits & PR Taxes	10.09															6.33	19.34
33	Real Estate Taxes	1.56	1.38	0.92	24	Travel & Seminar	0.08															-	0.43
37	Total Ownership	5.03	11.11	9.73	26	Insurance-Property, liability & Malpractice	2.58															0.88	4.32
	Total Operating and Ownership Cost	120.11	110.50	111.11	28	TOTAL GENERAL ADMINISTRATIVE	24.94															16.95	39.14
					29	TOTAL OPERATING EXPENSES	98.06															69.40	142.56
					30	Depreciation	3.70															1.01	8.43
					32	Interest	2.54															-	11.53
					33	Real Estate Taxes	1.38															-	4.85
					37	TOTAL OWNERSHIP	11.11															3.76	23.58
						TOTAL OPERATING & OWNERSHIP CC	109.17															73.16	166.14

Notes:

Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.

The Average Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.

Notes:  
Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.  
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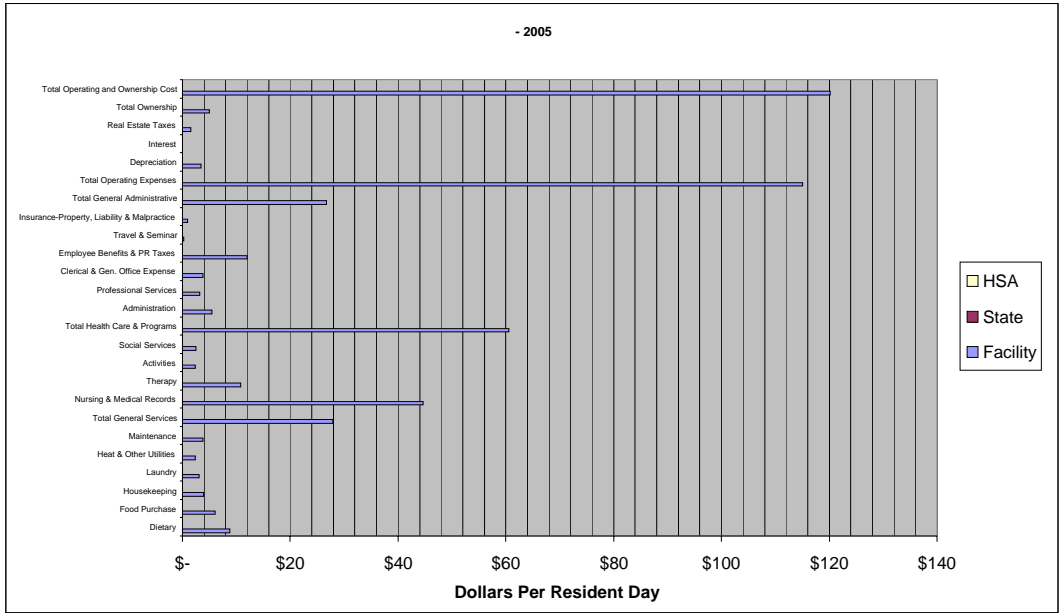


Cost Report Line	Description	2005			2004			2003			2002		
		Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA
1	Dietary	8.78	-	-	#DIV/0!	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	6.01	-	-	#DIV/0!	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	3.88	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	3.04	-	-	#DIV/0!	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	2.36	-	-	#DIV/0!	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	3.82	-	-	#DIV/0!	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	27.89	-	-	#DIV/0!	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	44.70	-	-	#DIV/0!	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	10.78	-	-	#DIV/0!	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	2.36	-	-	#DIV/0!	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	2.47	-	-	#DIV/0!	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	60.53	-	-	#DIV/0!	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	5.50	-	-	#DIV/0!	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	3.18	-	-	#DIV/0!	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	3.76	-	-	#DIV/0!	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	12.02	-	-	#DIV/0!	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.23	-	-	#DIV/0!	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	0.97	-	-	#DIV/0!	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	26.66	-	-	#DIV/0!	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	115.09	-	-	#DIV/0!	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	3.46	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	0.00	-	-	#DIV/0!	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	1.56	-	-	#DIV/0!	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	5.03	-	-	#DIV/0!	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	120.11	-	-	#DIV/0!	-	-	#DIV/0!	103.10	103.10	#DIV/0!	105.83	101.30

Notes:

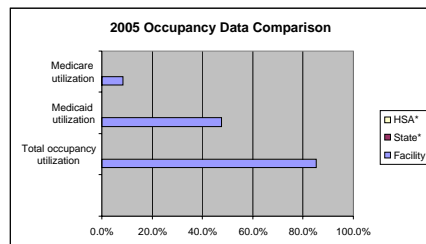
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2005, 2004, 2003 & 2002 Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



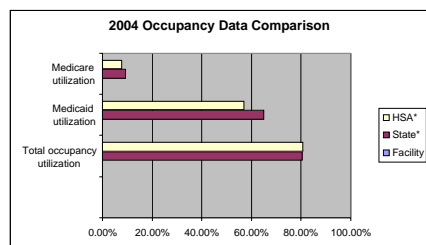
### 2005

	Your		
	Facility	State*	HSA*
Total occupancy utilization	85.17%	0.00%	0.00%
Medicaid utilization	47.46%	0.00%	0.00%
Medicare utilization	8.44%	0.00%	0.00%
Private pay percent utilization	29.27%	N/A	N/A
Capacity in Patient Days	32,485	N/A	N/A
Census days of service provided	27,668	N/A	N/A



### 2004

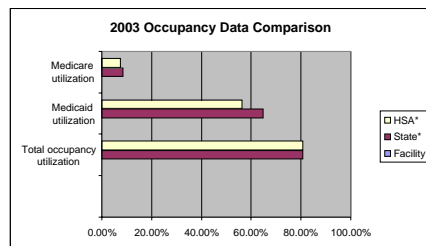
	Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.50%	80.70%
Medicaid utilization	#DIV/0!	65.00%	57.00%
Medicare utilization	#DIV/0!	9.40%	7.70%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



\* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

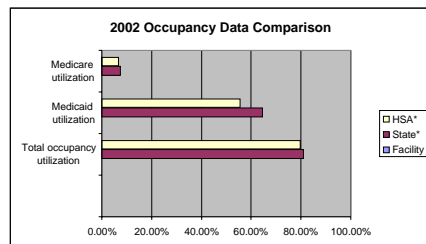
### 2003

	Your		
	Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.80%	80.80%
Medicaid utilization	#DIV/0!	64.80%	56.40%
Medicare utilization	#DIV/0!	8.50%	7.50%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A

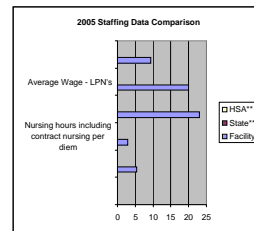


### 2002

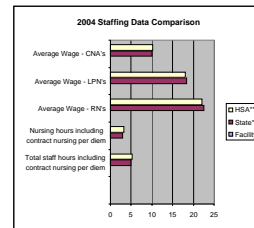
	Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.90%	79.60%
Medicaid utilization	#DIV/0!	64.50%	55.50%
Medicare utilization	#DIV/0!	7.40%	6.80%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



2005			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	5.33	0.00	0.00
Nursing hours including contract nursing per diem	2.87	0.00	0.00
Average Wage - RN's	23.05	0.00	0.00
Average Wage - LPN's	19.94	0.00	0.00
Average Wage - CNA's	9.27	0.00	0.00

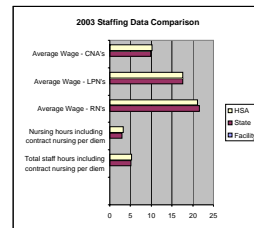


2004			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	5.00	5.30	
Nursing hours including contract nursing per diem	3.00	3.20	
Average Wage - RN's	22.54	22.05	
Average Wage - LPN's	18.40	18.02	
Average Wage - CNA's	10.02	10.13	

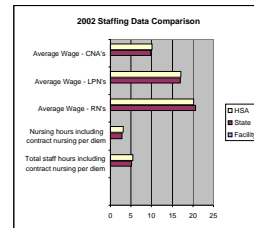


\*\* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

2003			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.10	5.30	
Nursing hours including contract nursing per diem	2.90	3.20	
Average Wage - RN's	21.56	21.14	
Average Wage - LPN's	17.64	17.65	
Average Wage - CNA's	9.91	10.11	

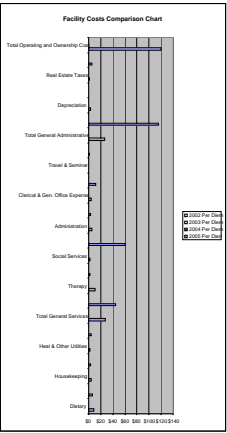


2002			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.20	5.50	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	20.12	
Average Wage - LPN's	16.89	17.04	
Average Wage - CNA's	9.73	10.05	

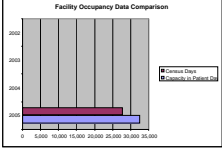
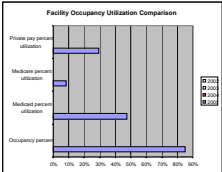




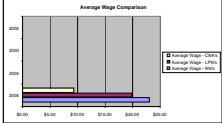
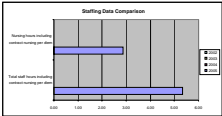
Report Line	Description	Year			
		2003	2004	2005	2006
		Per Bed	Per Bed	Per Bed	Per Bed
1	Inventory	6.78	4500/01	4500/01	4500/01
2	Fixed Purchase	0.00	4500/01	4500/01	4500/01
3	Manufacturing	3.88	4500/01	4500/01	4500/01
4	Landed	3.88	4500/01	4500/01	4500/01
5	Rent & Other Utilities	2.34	4500/01	4500/01	4500/01
6	Maintenance	3.82	4500/01	4500/01	4500/01
8	Total General Services	27.89	4500/01	4500/01	4500/01
10	Nursing & Medical Records	66.76	4500/01	4500/01	4500/01
10A	Therapy	60.78	4500/01	4500/01	4500/01
11	Activities	3.34	4500/01	4500/01	4500/01
12	Social Services	2.47	4500/01	4500/01	4500/01
16	Total Health Care & Programs	46.53	4500/01	4500/01	4500/01
17	Administration	5.50	4500/01	4500/01	4500/01
19	Professional Services	3.18	4500/01	4500/01	4500/01
21	Child & Gen. Office Expense	3.76	4500/01	4500/01	4500/01
22	Telephone, Bells & P.W. Taxes	0.02	4500/01	4500/01	4500/01
24	Travel & Lodging	0.23	4500/01	4500/01	4500/01
26	Insurance-Property, Liability & Malpractice	0.07	4500/01	4500/01	4500/01
26	Total General Administration	0.40	4500/01	4500/01	4500/01
29	Total Operating Expenses	103.09	4500/01	4500/01	4500/01
30	Depreciation	3.86	4500/01	4500/01	4500/01
31	Interest	-	4500/01	4500/01	4500/01
33	Rent-Estate Taxes	3.34	4500/01	4500/01	4500/01
37	Total Ownership	0.00	4500/01	4500/01	4500/01
Total Operating and Ownership Cost		120.11	4500/01	4500/01	4500/01



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Occupancy percent	82.17%	4500/01	4500/01	4500/01
Medicaid percent utilization	47.46%	4500/01	4500/01	4500/01
Medicare percent utilization	6.84%	4500/01	4500/01	4500/01
Private pay percent utilization	89.27%	4500/01	4500/01	4500/01
Capacity in Patient Days	30,488	0	0	0
Census Days	27,688	0	0	0



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Total staff hours including contract nursing per day	0.00	0.00	0.00	0.00
Nursing hours including contract nursing per day	2.87	0.00	0.00	0.00
Average Wage - BNY	23.05	0.00	0.00	0.00
Average Wage - LPRN	19.94	0.00	0.00	0.00
Average Wage - CNNA	8.27	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	215,326	20,255	7,426	243,007	0	243,007	0	243,007
2. Food Purchase	0	179,183	0	179,183	0	179,183	-12,820	166,363
3. Housekeeping	79,088	28,250	0	107,338	0	107,338	0	107,338
4. Laundry	65,880	18,360	0	84,240	0	84,240	0	84,240
5. Heat and Other Utilities	0	0	65,216	65,216	0	65,216	0	65,216
6. Maintenance	45,128	24,567	35,879	105,574	0	105,574	0	105,574
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	405,422	270,615	108,521	784,558	0	784,558	-12,820	771,738
9. Medical Director	0	0	6,000	6,000	0	6,000	0	6,000
10. Nursing & Medical Records	959,703	97,204	179,926	1,236,833	0	1,236,833	0	1,236,833
10a. Therapy	0	3,831	294,423	298,254	0	298,254	0	298,254
11. Activities	49,844	3,380	12,050	65,274	0	65,274	0	65,274
12. Social Services	63,972	0	4,485	68,457	0	68,457	0	68,457
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	1,073,519	104,415	496,884	1,674,818	0	1,674,818	0	1,674,818
17. Administrative	152,291	0	0	152,291	0	152,291	0	152,291
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	88,273	88,273	0	88,273	-298	87,975
20. Fees, Subscriptions & Promotion	0	0	18,157	18,157	0	18,157	0	18,157
21. Clerical & General Office	68,156	27,453	8,539	104,148	0	104,148	-163	103,985
22. Employee Benefits & Payroll	0	0	337,650	337,650	0	337,650	-5,034	332,616
23. Inservice Training & Education	0	0	1,305	1,305	0	1,305	0	1,305
24. Travel and Seminar	0	0	10,964	10,964	0	10,964	-4,515	6,449
25. Other Admin. Staff Trans	0	0	8,097	8,097	0	8,097	0	8,097
26. Insurance-Prop.Liab.Malpractice	0	0	26,747	26,747	0	26,747	0	26,747
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	220,447	27,453	499,732	747,632	0	747,632	-10,010	737,622
29. Total General Administrative	1,699,388	402,483	1,105,137	3,207,008	0	3,207,008	-22,830	3,184,178
30. Depreciation	0	0	77,649	77,649	0	77,649	18,148	95,797
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	2,196	2,196	0	2,196	-2,196	0
33. Real Estate	0	0	43,267	43,267	0	43,267	0	43,267
34. Rent - Facility & Grounds	0	0	36,000	36,000	0	36,000	-36,000	0
35. Rent - Equipment & Vehicles	0	0	0	0	0	0	0	0
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	159,112	159,112	0	159,112	-20,048	139,064
38. Medically Necessary T	0	0	1,801	1,801	0	1,801	0	1,801
39. Ancillary Service Cent	0	91,785	35	91,820	0	91,820	0	91,820
40. Barber and Beauty Shop	11,178	598	0	11,776	0	11,776	0	11,776
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42. Provider Participation	0	0	49,342	49,342	0	49,342	0	49,342
43. Other (specify):*	0	0	55,878	55,878	0	55,878	-55,878	0
44. Total Special Cost Ce	11,178	92,383	107,056	210,617	0	210,617	-55,878	154,739
45. Grand Total	1,710,566	494,866	1,371,305	3,576,737	0	3,576,737	-98,756	3,477,981

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	147,310	147,460
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Receivable	696,968	696,968
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	11,616	11,616
7. Other Prepaid Expenses	37,626	37,626
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	0	0
10. Total current assets	893,520	893,670
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	3,048
14. Buildings, at Historical Cost	0	646,817
15. Leasehold Improvements, Historical Cost	655,198	865,314
16. Equipment, at Historical Cost	703,136	578,642
17. Accumulated Depreciation (book methods)	-878,592	-1,494,523
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	0
24. Total Long-Term Assets	479,742	599,298
25. Total Assets	1,373,262	1,492,968
CURRENT LIABILITIES		
26. Accounts Payable	80,041	80,041
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	14,496	14,496
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	34,119	34,119
31. Accrued Taxes Payable	35,245	35,245
32. Accrued Real Estate Taxes	42,000	42,000
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	15,368	15,368
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	221,269	221,269
LONG TERM LIABILITES		
39. Long-Term Notes Payable	70,357	70,357
40. Mortgage Payable	0	0
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	70,357	70,357
46. Total Liabilities	291,626	291,626
47. Total Equity	1,081,636	1,201,342
48. Total Liabilities and Equity	1,373,262	1,492,968

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	3,270,717
2. Discounts and Allowances for all Levels	64,588
Subtotal - Inpatient Care	3,335,305
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	493,230
7. Oxygen	10,520
Subtotal - Ancillary Revenue	503,750
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	8,271
14. Non-Patient Meals	0
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	89,034
18. Sale of Supplies to Non-Patients	0
19. Laboratory	4,122
20. Radiology and X-Ray	722
21. Other Medical Services	70,515
22. Laundry	0
Subtotal - Other Operating Revenue	172,664
24. Contributions	0
25. Interest and Other Investments Income	3,112
Subtotal - Non-Operating Revenue	3,112
27. Other Revenue (specify):	-28
28. Other Revenue (specify):	26,545
Subtotal - Other Revenue	26,517
30. Total Revenue	4,041,348
31. General Services	784,558
32. Health Care	1,674,818
33. General Administration	747,632
34. Ownership	159,112
35. Special Cost Centers	161,275
35. Provider Participation Fee	49,342
37. Other	0
40. Total Expenses	3,576,737
41. Income Before Income Taxes	464,611
42. Income Taxes	0
43. Net Income or Loss for the Year	464,611

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LTC Median Per Diem Cost by HSA - 2005 Cost Reports  
2005 (Run June 1, 2004)

UN-INFLATED

**Average Wage Data Table**

Total staff hours including contract nurses per diem  
Nursing hours including contract nurses per diem  
RN  
LPN  
CNA  
DON  
ADON

### 2003 - Staffing and Occupancy Data

[illegible]

LTC Median Per Diem Cost by HSA - 2004 Cost Reports  
2004 (Run June 1, 2004)

UN-INFLATED

[illegible]

Cost Report	Medina Nursing Center 2004 Costs	Medina Nursing Center 2004 Census
<u>Line</u>	<u>Description</u>	
1	Dietary	
2	Food Purchase	
3	Houskeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	<b>TOTAL GENERAL SERVICES</b>	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>	
29	<b>TOTAL OPERATING EXPENSES</b>	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	<b>TOTAL OWNERSHIP</b>	
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>	

Total staff hours including contract nurses per diem  
Nursing hours including contract nurses per diem  
RN  
LPN  
CNA  
DON  
ADON

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11	
5.00	5.30	5.30	5.30	5.30	5.10	4.80	4.80	4.80	5.10	5.30	5.20	
3.00	3.20	3.20	3.30	3.20	3.10	2.80	2.80	2.80	3.10	3.20	3.10	
22.54	22.05	20.73	19.72	20.73	17.47	25.72	25.72	25.72	23.44	22.05	20.42	
18.4	18.02	17.23	17.54	17.23	13.82	21.06	21.06	21.06	19.09	18.02	17.13	
10.42	11.03	10.03	9.32	10.42	10.53	10.4	10.53	10.4	10.53	10.4	9.84	
28.97	23.38	25.17	23.86	25.17	22.23	34.39	34.39	34.39	34.39	34.1	27.38	25.97
25.23	27.95	21.85	19.41	21.85	19.23	28.74	28.74	28.74	26.68	23.93	23.77	

Average Occupancy  
Medicaid Utilization  
Medicare Utilization

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
80.50%	80.70%	80.40%	78.10%	80.40%	74.40%	81.80%	81.80%	81.80%	82.90%	80.70%	78.20%
65.00%	57.00%	56.70%	58.50%	56.70%	61.80%	70.60%	70.60%	70.60%	64.50%	57.00%	60.60%
9.40%	7.70%	8.90%	9.30%	8.90%	8.80%	9.90%	9.90%	9.90%	10.30%	7.70%	8.90%

IDPA LTC Profiles  
LTC Median Per Diem Cost by HSA - 2003 Cost Reports  
2003 (Run June 1, 2004)

UN-INFLATED

Medina  
Nursing  
Center

Medina  
Nursing  
Center

2003 Costs

2003  
Census

Cost Report Line	Description	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70			4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11			3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61			2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13			0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95			2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82			1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73			17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15			27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24			-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54			1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27			0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49			32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17			1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77			0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25			2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08			6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07			-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61			0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93			16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71			69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38			1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50			-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11			-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39			3.76	23.58
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10			73.16	166.14

Cost Report Line	Description	10th %	90th %
1	Dietary	4.13	9.81
2	Food Purchase	3.36	6.04
3	Housekeeping	2.48	5.80
4	Laundry	0.91	3.14
5	Heat & Other Utilities	2.05	4.25
6	Maintenance	1.92	5.12
8	TOTAL GENERAL SERVICES	17.57	31.51
10	Nursing & Medical Records	27.25	64.47
10A	Therapy	-	10.55
11	Activities	1.06	3.45
12	Social Services	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	32.10	77.23
17	Administration	1.71	7.21
19	Professional Services	0.07	3.44
21	Clerical & Gen. Office Expense	2.49	10.78
22	Employee Benefits & PR Taxes	6.33	19.34
24	Travel & Seminar	-	0.43
26	Insurance-Property, liability & Malpractice	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	16.95	39.14
29	TOTAL OPERATING EXPENSES	69.40	142.56
30	Depreciation	1.01	8.43
32	Interest	-	11.53
33	Real Estate Taxes	-	4.85
37	TOTAL OWNERSHIP	3.76	23.58
	TOTAL OPERATING & OWNERSHIP COST	73.16	166.14

Average Wage Data Table

	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10	11	
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30	5.30	
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.20	3.10	
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14	20.33	
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65	16.45	
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11	9.76	
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67	24.62	
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67	22.50	

2003 - Staffing and Occupancy Data

	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10	11	
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%	77.30%	
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%	59.30%	
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%	8.00%	



IDPA LTC Profiles  
LTC Median Per Diem Cost by HSA - 2002 Cost Reports  
2002 (Run June 1, 2004)

UN-INFLATED

Cost Report	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line	Description	1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	3.89	3.84	3.48	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.20	3.49	3.54	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.19	1.00	0.72	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	4.19	4.07	4.31	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

Cost Report	2002 Costs	2002 Census
Line	Description	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	TOTAL GENERAL SERVICES	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	TOTAL HEALTH CARE & PROGRAMS	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	TOTAL GENERAL ADMINISTRATIVE	
29	TOTAL OPERATING EXPENSES	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	TOTAL OWNERSHIP	
	TOTAL OPERATING & OWNERSHIP COST	

2002 - Average Wage Data Table

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00
RN	20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	10.05
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.56	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.27

2002 - Staffing and Occupancy Data

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	8.20%	6.80%	7.00%